

EXHIBIT B

STATE OF MICHIGAN
30TH CIRCUIT COURT FOR THE COUNTY OF INGHAM

CURTIS HERTEL, JR. individually and as
Register of Deeds for Ingham County,

Plaintiff,

V

Case No.
HON.

11-687-CZ

BANK OF AMERICA N.A.;
BAC HOME LOANS SERVICING, LP;
WELLS FARGO BANK, N.A.;
COUNTRYWIDE HOME LOANS SERVICING, LP;
ORLAND ASSOCIATES, PC;
TROTT & TROTT, PC;
FEDERAL NATIONAL MORTGAGE ASSOCIATION
d/b/a FANNIE MAE;
FEDERAL HOME LOAN MORTGAGE CORPORATION
d/b/a FREDDIE MAC;

ALICE PAULA J. M. MANDERFELD

Defendants.

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There is no other pending or resolved action arising
out of the same transaction or occurrence as alleged
in the Complaint.

COMPLAINT FOR DECLARATORY RELIEF AND DAMAGES
ARISING OUT OF FAILURES TO PAY REAL ESTATE TRANSFER TAX

NOW COMES Plaintiff, CURTIS HERTEL, JR. individually and as the Register of Deeds by and through his attorneys and states as follows:

INTRODUCTION

This is an action to recover Real Estate Transfer Taxes from the Defendants in the transfer of foreclosed properties. The Transfer Tax imposed by each Act, MCL 207.501, et seq./MCL 207.521, et seq., shall be collected unless said instrument of transfer is exempt from either or both Acts and such exemptions are stated on the face of the deed. The person or entity transferring the property shall pay the tax. The Defendants here have and continue to inappropriately claim exemptions they are not entitled to, thereby avoiding payment of Michigan's State and County Transfer tax into the general and school aid fund by claiming exemptions under MCL 207.505 & MCL 207.526

I. JURISDICTION AND VENUE

1. All relevant real estate transfers that are the subject of this litigation occurred in the County of Ingham, State of Michigan.
2. For all times relevant hereto, Plaintiff is a resident of and the Representative for as the Register of Deeds for Ingham County.
3. This court has jurisdiction over the parties who have standing and the subject matter herein pursuant to MCR 2-605, as the subject matter of this action and the conduct of the parties took place in Ingham County, State of Michigan.

4. Venue is proper as the acts complained of occurred, in substantial part, in the County of Ingham, State of Michigan, and the Defendants were doing business in Michigan. MCL 600.1605

5. This Court has jurisdiction over the matters related to the declaratory, monetary and equitable relief sought herein.

6. Plaintiff is seeking declaratory relief and money damages in the return of unpaid taxes, interest and penalties.

I. PARTIES

7. Plaintiff **CURTIS HERTEL JR.** in his position as Register of Deeds of Ingham County, is responsible for recordation and property tax payments of property transfers in the county, including but not limited to sheriff's and other deeds or documents transferring property rights.

8. Plaintiff, Ingham County Register of Deeds is position established by the Michigan Constitution and seeks to collect monies owed to it from Defendants. See Const 1963, art 7, § 4.

9. Defendant, **BANK OF AMERICA**, ("BOA") is a foreign corporation, allegedly licensed to business in Michigan; BOA recorded mortgages and mortgage transfers and failed to pay the appropriate fees and taxes on the transfers.

10. Defendant, **BAC HOME LOANS SERVICING, LP**, ("BAC") is a foreign corporation, allegedly licensed to business in Michigan, BAC recorded mortgages and mortgage transfers and failed to pay the appropriate fees and taxes on the transfers.

11. Defendant, **WELLS FARGO BANK, N.A.**, ("WELLS") is a foreign corporation, allegedly licensed to business in Michigan; BAC recorded mortgages and mortgage transfers and failed to pay the appropriate fees and taxes on the transfers.

12. Defendant, **COUNTRYWIDE HOME LOANS SERVICING, LP** ("COUNTRYWIDE") is a foreign corporation, allegedly licensed to business in Michigan, BAC recorded mortgages and mortgage transfers and failed to pay the appropriate fees and taxes on the transfers.
13. **ORLANS ASSOCIATES, PC**, ("ORLANS") a Michigan Professional Corporation, is an agent of mortgage servicers providing business services in the foreclosure industry in the transfer of the foreclosed properties that are being sold without paying the State and County transfer taxes.
14. **TROTT & TROTT, PC**, ("TROTT") a Michigan Professional Corporation, is an agent of mortgage servicers providing business services in the foreclosure industry in the transfer of the foreclosed properties that are being sold without paying the State and County transfer taxes.
15. Defendant, **FEDERAL NATIONAL MORTGAGE ASSOCIATION**, ("FANNIE MAE") is a foreign corporation, allegedly licensed to do business in Michigan; FANNIE MAE, recorded mortgages and transfers with Plaintiff and failed to pay the appropriate the Michigan Transfer Tax and fees on the sale.
16. Defendant, **FEDERAL HOME LOAN MORTGAGE CORPORATION**, ("FREDDIE MAC") is a foreign corporation, allegedly licensed to do business in Michigan; FANNIE MAE, recorded mortgages and transfers with Plaintiff and failed to pay the appropriate the Michigan Transfer Tax and fees on the sale.

III. GENERAL ALLEGATIONS

17. Any person seeking to record transfers of interests in land must remit payment of specific fees and taxes to the Register of Deeds at the time the recording is made. MCL 600.2567; MCL 207.523

18. Taxes pursuant to County Real Estate Transfer Tax (CRET) and State Real Estate Transfer Tax (SRET) must be paid within 15 days of delivery of the instrument; (MCL 207.523(3))
19. As part of a plan and process, Defendants purposely created and filed deeds in Ingham County without naming a grantor, thereby eliminating evidence of property transfer upon which transfer taxes would be owed.
20. Defendants have recorded numerous deeds in Ingham County transferring property interests for which Real Estate Transfer Taxes have not paid as required by law.
21. Defendants, in concert with their agents who prepared and filed the deeds, claim exemptions from such taxes and fees.
22. The recorded instruments in this case fail to state such a reason for exemption as required by law. MCL 207.533(1).
23. Acceptance and recording of the instrument by the Register of Deeds upon which transfer taxes and fees were owed but not paid, does not exempt the taxpayer from future demand for payment. MCL 207.533(1).
24. Failure to pay the appropriate taxes results in penalties and interest. MCL 207.522(b)
25. A sheriff's deed or other subsequent deed given in or resulting from a foreclosure of a loan is not exempt from state or county transfer tax unless the person or entity transferring the property is exempt under MCL 207.526 and MCL 207.505.
26. Those Defendants, individually and jointly, breached their duties to investigate the facts and circumstances required to properly and legally file an **appropriate** property transfer deed that properly and plainly stated only the transfer tax exemptions to which they were entitled before filing any deeds with Ingham County.

27. That the Defendants, individually and jointly, by their actions and omissions, violated their duties to the public in general, and to this Plaintiff in particular; each and every action or failure to act by the Defendants being the proximate cause of Plaintiff's damage and injury as follows:

- a. Improperly filing deeds that contained county property tax exemptions to which Defendant and their agents were not entitled by statutory law and Michigan common law;
- b. Improperly filing deeds that contained state property tax exemptions to which Defendant and their agents were not entitled by statutory and in violation of Michigan common law;
- c. For other acts and failures to act which will be proven at trial.

37. That as a direct result of each of the Defendants' actions and inactions in violating the statutory requirements for CRET and SRET for filing deeds and applying Real Estate Property Tax exemptions pursuant to Michigan law, each of which were the proximate cause of Plaintiff's damages; **CURTIS HERTEL, JR.**, individually and as Register of Deeds, sustained significant monetary damages and injuries to the statutory and common law rights to collect property ownership transfer taxes, and to not be deprived of those monies and rights, without due process of law.

WHEREFORE, Plaintiff, **CURTIS HERTEL, JR.**, individually and as Register of Deeds, respectfully demands equitable and monetary relief as follows:

- a. Declaratory Judgment declaring the activities of Defendants as violative of the applicable statutes, improper, and void regarding the exemptions contained on the deeds filed by Defendants in Ingham County;
- b. Judgment in Plaintiff's favor of monetary damages for each deed or document transferring a property interest for filing with the Ingham County Register of Deeds that was presented for filing without payment of the proper transfer taxes and fees;

- c. Judgment in Plaintiff's favor for monetary damages for the penalties and interest owed for each deed or documents transferring a property interest for filing with the Ingham County Register of Deeds without the proper transfer taxes and fees;
- d. Judgment awarding the Plaintiff his costs and expenses, including reasonable attorney's fees, expert fees, and other costs and disbursements;
- e. Judgment awarding the Plaintiff such other and further relief as the Court may deem just and proper under the circumstances of this case.


JURY DEMAND

Plaintiff demands a trial by jury for any and all issues except for the request for declaratory relief.

THE HOME DEFENSE LEAGUE, PLC

By:

Dated: 6-22-2011



Daniel P. Marsh P45304
Attorney for Plaintiff

I, Curtis Hertel, have read and made this verified complaint and attest that those facts stated of my own knowledge are true and those matters stated of which I have been informed I believe to be true after reasonable inquiry. **Other than the benefit I receive as a taxpayer**, I have no financial interest in this case and I am not receiving a personal benefit. I am asking for the unpaid tax to be paid on behalf of the Citizens of the State of Michigan and the County of Ingham other no personal interest

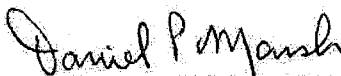


CURTIS HERTEL, JR.,

RESPECTFULLY SUBMITTED:

THE HOME DEFENSE LEAGUE, PLC

By:



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